

In the City Council
City of Lodi
Lodi, California

ORDINANCE NO. 550

AN ORDINANCE AMENDING ORDINANCE NO. 373, ENTITLED "AN ORDINANCE OF THE CITY OF LODI IMPOSING A LICENSE TAX FOR THE PRIVILEGE OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL, PROVIDING FOR PERMITS TO RETAILERS, PROVIDING FOR THE COLLECTING AND PAYING OF SUCH TAX, AND PRESCRIBING PENALTIES AND VIOLATIONS OF PROVISIONS HEREOF", AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

The City Council of the City of Lodi does ordain as follows :

Section 1. Ordinance No. 497, entitled "An Ordinance Amending Ordinance No. 373 Commonly Known as the Sales Tax Ordinance and Repealing Ordinance No. 400 Being an Ordinance Entitled 'An Ordinance Amending Ordinance No. 373, Commonly Known as the Sales Tax Ordinance'", is hereby repealed.

Section 2. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

Section 3. Section 1 of Ordinance No. 373 is hereby amended to read in full as follows:

Section 1. IMPOSITION AND RATE OF TAX. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers at the rate of One Percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the City of Lodi on or after July 1, 1956. The license tax imposed by the provisions of this ordinance is in addition to any and all other taxes imposed by any other ordinance of the City of Lodi.

Section 4. Section 2 of Ordinance No. 373 is hereby amended to read in full as follows:

Section 2. TAX LEVIED IN ~~SAME MANNER AS~~ STATE TAX.

The tax hereby levied, except ~~as~~ otherwise herein provided, is levied in the same manner, to the same extent and under the same conditions as sales taxes are levied pursuant to Part 1 of Division 2 of the California Revenue and Taxation Code, known as the "~~Sales~~ and Use Tax Law", as amended and in force and effect on July 1, 1956.

Section 5. Section 3 of Ordinance No. 373 is hereby amended to read in full as follows:

Section 3. ADOPTION OF STATE ~~SALES~~ TAX LAW BY ~~REFERENCE~~.

EXCEPTIONS. All of the provisions of the State of California "~~Sales~~ and Use Tax Law", ~~as~~ amended and in force and effect on July 1, 1956, except the provisions thereof pertaining solely to the "Use Tax" and Sections 6051, 6052, 6053, 6066, 6067, 6068, 6069, 6070, 6071, 6451, 7052, 7056, 7101, 7102, 7151, 7152 and 7153, applicable to sales of property at retail, are hereby adopted and made a part of this ordinance as though fully set forth herein, and all provisions of any other ordinance in conflict therewith are inapplicable to this ordinance and the tax hereby ~~imposed~~; provided, however, the term "gross receipts" as used herein does not include the amount of any tax imposed by the State of California upon ~~or~~ with respect to retail sales, whether imposed upon the retailer or upon the consumer.

The term "sale" shall mean and include, in addition to the meanings ~~elsewhere~~ contained in this section, the withdrawal by a retailer in this City of tangible personal property from a place in this City, from a place in California outside this City under the control of the retailer, or from a place in California outside this City at the order of the retailer, for delivery in ~~any~~ manner at a

point in California outside this City under such circumstances that the transaction of which the withdrawal is a part would have been considered a sale within the meaning of this section had the point of delivery been within this City. Provided, however, that withdrawals pursuant to a transaction in foreign **or** interstate commerce shall not be sales for the purpose of this section. Charges made for the delivery of tangible personal property so withdrawn shall be included in the gross receipts by which the tax imposed under this section is measured **unless** such charges are separately stated and are imposed for transportation which occurs after the sale of the property to the purchases.

All of the provisions of the Sales and Use Tax Law" hereby adopted, providing for the adoption of rules and regulations and for hearings on the part of the State Board of Equalization, shall be performed by the City Council of the City of Lodi. **All** other provisions of the "Sales and Use Tax Law" hereby adopted, providing for the performance of official action on the part of the State Board of Equalization, shall be performed by the City Treasurer. The term "Finance Director*" may be substituted for the term "City Treasurer" as used in this ordinance, and the offices shall be considered interchangeable for the purposes of this ordinance.

The City of Lodi shall be deemed substituted for the State of California whenever the State **is** referred to in said "**Sales** and Use Tax Law".

The City Attorney of the City of Lodi shall be deemed substituted for the Attorney General whenever the Attorney General is referred to in said "**Sales** and Use Tax Law".

The City Treasurer shall be deemed substituted for the State Controller whenever the State Controller or State Board of Control are referred to in said "Sales and Use Tax Law".

The County of San Joaquin shall be deemed substituted for the County of Sacramento whenever the County of Sacramento is referred to in said "Sales and Use Tax Law".



Section 6. Sub-section (c) of Section 4 of Ordinance No. 373 is hereby repealed. Sub-section (d) of Section 4 of said Ordinance is hereby designated as sub-section (c) thereof.

Section 7. The phrase "July 1, 1948" is hereby deleted from Section 5 of Ordinance No. 373 and the phrase "July 1, 1956" is hereby substituted therefor.

Section 8. The phrase "31st day of October, 1948" is hereby deleted from Section 13 of Ordinance No. 373 and the phrase "31st day of October, 1956" is hereby substituted therefor.

Section 9. This ordinance shall be in full force and shall be in effect on and after July 1, 1956.

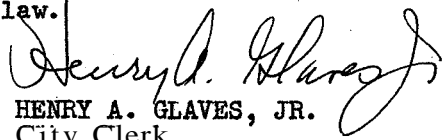
Approved this 21st day of March, 1956.


MABEL R. RICHEY, Mayor Pro Tem
Attest: 
HENRY A. GLAVES, JR., City Clerk

I, HENRY A. GLAVES, JR., City Clerk of the City of Lodi do hereby certify that the foregoing Ordinance No. 550 was regularly introduced in the City Council of said City at a regular meeting thereof held March 7, 1956, and was thereafter passed, adopted and ordered to print at the regular meeting held March 21, 1956, by the following vote:

AYES: Councilmen - Hughes, Mitchell and Richey
NOES: Councilmen - None
ABSENT: Councilmen - Fuller and Robinson

I further certify that said Ordinance was approved and signed by the Mayor Pro Tem on the date of its final passage and was published according to law.


HENRY A. GLAVES, JR.
City Clerk
Dated: March 23, 1956